

Article - Public Safety

[\[Previous\]](#)[\[Next\]](#)

§14–219.

(a) (1) In this section the following words have the meanings indicated.

(2) “Declared State disaster or emergency” means any disaster or emergency event for which:

(i) the Governor proclaims a state of emergency;

(ii) a Presidential Declaration of a federal major disaster or emergency is issued; or

(iii) a widespread utility outage occurs.

(3) “Disaster– or emergency–related work” means repairing, renovating, installing, building, rendering services, or other business activities that relate to infrastructure that is damaged, impaired, or destroyed by the declared State disaster or emergency.

(4) “Disaster period” means a period that begins 10 days before the first day of the declared State disaster or emergency and extends for a period of 60 calendar days after the end of the declared State disaster or emergency.

(5) (i) “Infrastructure” means property and equipment owned or used by communications networks, electric generation facilities, electric and gas transmission and distribution systems, water pipelines, and related support facilities.

(ii) “Infrastructure” includes real and personal property.

(6) (i) “Out–of–state business” means a business entity that:

1. has no registrations, nexus, or tax filings in the State prior to the declared State disaster or emergency; and

2. is requested by a registered business or the State or a local government to perform disaster or emergency related work during a disaster period.

(ii) “Out-of-state business” includes a business entity that is affiliated with a registered business in the State solely through common ownership.

(7) “Out-of-state employee” means an employee who does not work in the State, except during a declared State disaster or emergency.

(8) “Registered business” means a business entity that is currently registered to do business in the State before the declared State disaster or emergency.

(b) An out-of-state business that performs disaster- or emergency-related work during a disaster period does not establish a level of presence that would require the out-of-state business or its out-of-state employees to be subject to:

- (1) State or local licensing or registration requirements;
- (2) State or county income taxes;
- (3) unemployment insurance contributions;
- (4) personal property tax; or
- (5) any requirement to collect and remit the sales and use tax.

(c) (1) An out-of-state employee may not be required to pay State or county income taxes or be subject to income tax withholding requirements.

(2) An out-of-state business that employs an out-of-state employee may not be required to pay State or county income taxes or be subject to income tax withholding requirements with respect to any out-of-state employees.

(d) (1) An out-of-state business shall provide to the Comptroller a statement that the out-of-state business is in the State solely for purposes of performing disaster- or emergency-related work.

(2) The statement required under paragraph (1) of this subsection shall include for the out-of-state business:

- (i) the name;
- (ii) the state of domicile;
- (iii) the principal address;
- (iv) the federal tax identification number;

(v) the date of entry into the State; and

(vi) contact information.

(e) A registered business in the State shall provide the information required under subsection (d) of this section for any out-of-state business affiliate that enters the State to perform disaster- or emergency-related work.

[\[Previous\]](#)[\[Next\]](#)